

AUDIT REPORT
FREMONT COUNTY, IDAHO

for the period

January 13, 1964

to

January 11, 1965

WARREN VICKREY

Certified Public Accountant
606 SOUTH SIXTH AVE.
POCATELLO, IDAHO

February 26, 1965

Honorable Chaimran and Board.
Commissioners of Fremont Co.
St. Anthony, Idaho.

Gentlemen:

I have audited the records of Fremont County for the period from January 13, 1964 to January 11, 1965.

This audit has been performed and the following report prepared in accord with the Uniform Specifications of Audit as has been prescribed by the Bureau of Public Accounts for the State of Idaho, dated November 1, 1935.

We feel the schedules of this report are correct and that they have been prepared to conform with generally accepted accounting principles applied on a basis consistent with the scope of your operations. In my opinion, the following balance sheet presents fairly the financial position of your county as of the closing date of this period, while supporting schedules show the operations of county funds for the time covered by this audit.

Respectfully submitted,



Warren Vickrey
Certified Public Accountant.

Subscribed and sworn before me
this 26th day of February, 1965.

La Monte Bauer

Clerk of District Court

COMMENTS AND RECOMMENDATIONS

This year we have again reviewed the records of the fee collecting offices of Auditor, Sheriff and Probate Judge. Reports from these offices are being made on time and the remittances for the same accompany reports. Promptness in these reports and remittances is important as additional liability attaches to these officers if these reports are not made on time.

So much depends upon the revenue and expenditure operations of county funds that we feel it should be carefully examined. This is Schedule 8, and starting at the left of the schedule the State Fund had a levy of 5.8 mills for the 1964 year. This allowed a small excess revenue for the year but as the reserve for the fund is only fair, the addition is welcome. Next the Current Expense Fund had a 9.9 mill levy and in an election year barely covered expenditures. The reserve for the fund is good and in a non-election year the same levy should make a small addition to the reserve.

The Road & Bridge Fund had a 10 mill levy and worked through the year with an excess revenue. Again the reserve of the fund is only fair but supports, to some extent, the conservative policy of your administration. The Agriculture Fund gets along on a 1, mill levy and has a strong reserve. The Charity Fund is hard to anticipate and more difficult to control. Although the reserve of the fund is real strong some care should be used in adjusting this levy taking into consideration the nature of the fund.

On the Special Road fund there was a 3 mill levy, and as this is in the way of a project fund, very little can be told from a yearly statement. Many times it may be necessary to accumulate this fund for several years before sufficient funds can be accumulated to carry out a project. The levy for Weed & Pest was 1.5 mills and seems to be sufficient for these projects. The Bridge Fund is being separated starting with the 1964 year as there are several bridges that need attention.

During our examination the cash of the County Treasurer was proved as is shown on Schedule 5, also cash statements were made for the Assessor as well as the Probate Judge.

The records of the county continue to be well kept and files are in good order. Cash is carefully handled and promptly deposited in the county bank accounts. Very little cash is held as change so that the risk from burglary or robbery is not great.

Budgets are being held well below the revenue of the funds and once the budget allowances are approved they are fairly well respected. We feel more attention should be given to holding within budget grants for if a budget over-expenditure is challenged it is almost impossible to defend.

CONSOLIDATED BALANCE SHEET

January 11, 1965

<u>ASSETS:</u>	<u>Totals</u>	<u>Operating Funds</u>	<u>Capital</u>	<u>Special & Trust</u>
Cash	848,379.05	521,898.35		326,480.70
Cur. Real Tax	300,146.74	151,921.74		148,225.00
Del. Real Tax	59,518.19	39,467.14		20,051.05
Personal Tax	6,291.49	2,414.93		3,876.56
County Property	<u>398,918.92</u>		<u>398,918.92</u>	
	1,613,254.39	715,702.16	398,918.92	498,633.31
 <u>LIABILITIES & RESERVES:</u>				
Accounts Payable	219,833.20	219,833.20		
Warrants Payable	29,770.87	29,770.87		
Reserves:				
Co. School	97,341.47	97,341.47		
Spec. & T.	498,633.31			498,633.31
Current Surplus	368,756.62	368,756.62		
Capital Surplus	<u>398,918.92</u>		<u>398,918.92</u>	
	1,613,254.39	715,702.16	398,918.92	498,633.31

Fund Balances and Current Liabilities Of Co. Treasurer
And Tax-Collector as of February 25, 1965, With Cash Statement.

<u>Cash Statement</u>		<u>Fund Balances & Liabilities</u>	
Cash	289.55	Fund. Bal. 1-11-65	848,379.05
Warrants Paid	220,286.20	Plus: Co. Aud. Cer.	
Ida. Bk. of Com.	50,000.00	Nos. 2949-2976	<u>188,217.54</u>
First Sec. Bk:			1,036,596.59
Treasurer	27,685.00	Less: Co. Treas. Reports	
Tax Col.	259,185.98	January	<u>482,785.34</u>
Return Checks:			553,811.25
Andrew Swensen	604.81	Co. Aud. Cer. Nos.	
		2977-80	203.69
		Tax Collections	<u>4,036.60</u>
	<u>558,051.54</u>		558,051.54

Schedule 19.

Depository Sureties, 2-25-'65

First Security Bank, St. Anthony, Idaho.			
Trust receipts of the First Security Bank of Utah. N. A. Salt Lake City, Utah.			
12021	St. of Cal. Veterans Series	3%	50,000.00
9539	J. Calss A Dist. #381	3.1%	55,000.00
12149	St. of Louisiana Korean Combat	3.4%	100,000.00
12150	" " " " "	" "	<u>100,000.00</u>
			305,000.00
Idaho Bank of Commerce, Ashton, Idaho.			
Trust Receipts of Wells Fargo Bank San Francisco, Cal.		Trust Receipts Utah 1st. Nat'l Bk. Salt Lake City, Utah.	
U. S. A.	2½% Treas Bonds	130,000.00	U.S.A. Treas Bonds 2½%
"	" " " "	25,000.00	" " " "
Class A. Sch.	2¼% Bonds	<u>20,000.00</u>	Class 'A' Dist. 281
		175,000.00	So. Cal. Edison 3%
			<u>5,000.00</u>
			35,000.00
			<u>210,000.00</u>

Notes: In addition to the above securities the County is protected to the amount of \$10,000.00 in each of the above banks by the Federal Depository Insurance Corporation.

OPERATING FUND BALANCE SHEETS

January 11, 1965

<u>ASSETS:</u>	<u>Cash</u>	<u>Cur.Real</u>	<u>Del.Real</u>	<u>Personal</u>	<u>Totals</u>
<u>Funds:</u>					
State	229,045.77	20,852.03	6,425.22	654.06	256,977.08
Cur. Exp.	56,796.41	32,942.26	7,709.84	222.51	97,671.02
Road & B.	85,272.73	33,279.81	9,677.57	173.52	128,403.63
Co. Sch.	61,840.11	30,908.44	4,195.96	396.96	97,341.47
War. Red.	67.22				67.22
Agriculture	5,123.33	3,327.68	936.13	107.55	9,494.69
Charity	28,107.22	11,646.38	4,124.60	577.17	44,455.37
Insect Pest	296.45				296.45
Weed	9,064.48	4,991.01	2,267.86	212.67	16,536.02
Spec. Road	38,760.90	9,977.70	4,129.96	3.61	52,872.17
Bridges	<u>7,523.73</u>	<u>3,996.43</u>	<u> </u>	<u>66.88</u>	<u>11,587.04</u>
	521,898.35	151,921.74	39,467.14	2,414.93	715,702.16
<u>LIABILITIES:</u>	<u>A/c Pay.</u>	<u>War. Pay.</u>	<u>Reserve</u>	<u>Surplus</u>	<u>Totals</u>
<u>Funds:</u>					
State	219,833.20			37,143.88	256,977.08
Cur. Exp.		10,188.67		87,482.35	97,671.02
Road & B.		13,762.38		114,641.25	128,403.63
Co. School,			97,341.47		97,341.47 ✓
War. Red.				67.22	67.22
Agri.		258.42 ✓		9,236.27	9,494.69
Charity		2,586.31		41,869.06	44,455.37
Insect Pest				296.45	296.45
Weed		1,968.49		14,567.53	16,536.02
Spec. Road		1,006.60 ✓		51,865.57	52,872.17
Bridges				<u>11,587.04</u>	<u>11,587.04</u>
	219,833.20	29,770.87	97,341.47	368,756.62	715,702.16

ANALYSIS OF SURPLUS ACCOUNTS

January 13, 1964 to January 11, 1965

<u>CREDITS:</u> Funds:	<u>Balances</u> 1-13-'64	<u>Excess</u> <u>Revenue</u>	<u>Totals</u>
State	34,810.64	2,433.30	37,243.94
Cur. Expense	87,386.02	249.65	87,635.67
Road & B.	108,462.91	6,308.67	114,771.58
Agriculture	6,013.14	3,238.46	9,251.60
Charity	38,224.31	3,698.42	41,922.73
Weed	14,424.66	165.87	14,590.53
Spec. Road	50,935.29	1,006.95	51,942.24

<u>DEBITS:</u> Funds:	<u>Taxes</u> <u>Cancelled</u>	<u>Trans</u>	<u>Balances</u> 1-11-'65	<u>Totals</u>
State	99.06	1.00	37,143.88	37,243.94
Cur. Expense	153.32		87,482.35	87,635.67
Road & B.	130.33		114,641.25	114,771.58
Agriculture	15.33		9,236.27	9,251.60
Charity	53.67		41,869.06	41,922.73
Weed	23.00		14,567.53	14,590.53
Spec. Road	76.67		51,865.57	51,942.24

STATEMENT OF REVENUE AND EXPENSE

January 13, 1964 to January 11, 1965

<u>REVENUE:</u>	<u>State</u>	<u>Cur.Exp.</u>	<u>Road & Bridge</u>	<u>Agri.</u>	<u>Charity</u>	<u>Co. Sch.</u>
Levy of 1964	63,444.24	95,588.63	96,555.68	9,655.86	33,794.05	89,689.92
Pen. & Int.	684.89 ✓	1,213.48	1,008.44 ✓	78.48	436.61	1,000.81
Co. License		3,125.00				
Inherit. Tax	1,289.52	143.28				
Motor V. Lic.	89,189.56					
St. Liquor		12,195.27				
T.H.License	324.00	324.00				
Col. Fees		1,417.91				
Fines	2,783.60	1,797.70				293.75
Gross Rev.		704.49	4,777.82	70.46	246.58	686.90
Fees Officers	835.50	13,173.03				
Miscellaneous		373.39			386.90	
Auto Lic. Trans		948.00				
Civil Def.		700.00				
Motor Users			130,482.81			
St. Sch. App.						339,250.71
Boat Lic.		381.33				
	<u>158,551.31</u>	<u>132,085.51</u>	<u>232,824.75</u>	<u>9,804.80</u>	<u>34,864.14</u>	<u>430,922.09</u>
<u>DEDUCT:</u>						
Expense	<u>156,118.01</u>	<u>131,835.86</u>	<u>226,516.08</u>	<u>6,566.34</u>	<u>31,165.72</u>	
<u>Excess Of:</u>						
Revenue To Reserve	2,433.30	249.65	6,308.67	3,238.46	3,698.42	430,922.09

<u>REVENUE:</u>	<u>Spec. Road</u>	<u>Weed</u>	<u>Bridges</u>
Levy of 1964	28,967.59	14,482.33	11,587.04
Pen. & Int.	616.64	140.10	
Weed Chges		2,586.72	
Road Work	2,356.55		
Gross Rev.		105.66	
Miscellaneous	<u>458.33</u>		
	32,399.11	17,314.81	11,587.04
<u>DEDUCT:</u>			
Expense	<u>31,392.16</u>	<u>17,148.94</u>	
<u>Excess Of:</u>			
Revenue	1,006.95	165.87	11,587.04

OPERATIONS IN STATE ACCOUNT

January 113, 1964 to January 11, 1965

<u>Source</u>	<u>Balances 1-13-'64</u>	<u>Cash Collected</u>	<u>Due State</u>	<u>Remitted to State</u>	<u>Balances 1-11-'65</u>
State Chge 1963 Corrected	63,834.23	✓ 18,162.84 (1.00)	63,834.23 91.04	91.04	63,834.23
State Chge 1964		✓ 42,236.15	61,604.79		61,604.79
Court Fees	95.50	216.00	311.50	54.00	257.50
Code	55.50	374.00	429.50	92.50	337.00
Judges Ret.	59.00	245.50	304.50	63.50	241.00
Inheritance Tax	3,157.14	1,289.52	4,446.66	3,157.14	1,289.52
M. V. License	31,620.11	89,189.56	120,809.67	31,620.11	89,189.56
T.H. License	62.00	324.00	386.00	62.00	324.00
Traffic Fines	364.80	2,783.60	3,148.40	392.80	2,755.60
Del. Tax.		6,111.34			
Pen. & Int.		684.89			
	<u>99,248.28</u>	<u>161,617.40</u> (1.00)	<u>255,366.29</u>	<u>35,533.09</u>	<u>219,833.20</u>

Summary Of Accounts Payable

Total Accounts Payable 255,366.29

Less:

A/c Pay. 1-13-'64 99,248.28

Demand for 1964 156,118.01

CASH OPERATIONS IN FUNDS

January 13, 1964 to January 11, 1965

<u>Funds</u>	<u>Balances 1-13-'64</u>	<u>Apportion- ed to</u>	<u>Transferred</u>		<u>Disburs- ed from</u>	<u>Balances 1-11-'65</u>
			<u>To</u>	<u>From</u>		
State	102,962.46	161,617.40		1.00	35,533.09	229,045.77
Cur. Exp.	51,181.62	134,762.47	1,418.25		130,565.93	56,796.41
Road & B.	77,213.00	230,787.41	.29	8,800.98	213,926.99	85,272.73
Agri.	1,980.11	9,946.11	.03		6,802.92	5,123.33
Charity	24,950.70	36,229.01	.12		33,072.61	28,107.22
Co. Sch.	60,103.38	435,128.64	48.67	433,440.58		61,840.11
Insect Pest	296.45					296.45
Weed	7,500.76	17,648.67	.05		16,085.00	9,064.48
War. Red.	67.22					67.22
Sch. A322	18,751.26	29,707.14		183.41	29,761.66	18,513.33
Sch. A215	232,976.92	334,958.01	433,623.97		783,149.54	218,409.36
Land Sales	1,494.82					1,494.82
Tax Cer.	172.29	204.24			248.06	128.47
Cities & V.	64,365.57	95,235.50	8,800.99	1,248.42	107,000.24	60,153.40
Ceme.	7,317.37	13,287.29	12.59	182.05	11,129.48	9,305.72
Watermaster	2,261.37	189.48			157.11	2,293.74
Vets M.	1,628.74	2,558.48	.01		2,455.56	1,731.67
Hospital	2,724.18	51.83				2,776.01
Highway	31.61					31.61
Range Imp.	2,062.59	905.56			1,000.00	1,968.15
Spec. Road	31,073.54	41,090.24	.16		33,403.04	38,760.90
B. of Ed.	2,328.40					2,328.40
Court T.	30.00					30.00
Bridge		7,523.73				7,523.73
Soc. Sec.		40,702.35			40,702.35	
Law Enf.	35.00	212.00			35.00	212.00
Fire Dist.	1,735.62	2,573.19		48.69	2,521.31	1,738.81
Waterways	1,191.39	5,414.66			1,339.09	5,266.96
Ab. Prop.	98.25					98.25
	696,534.62		443,905.13		1,448,888.98	
		1,600,733.41		443,905.13		848,379.05

Notes: Transfers summarized on the above schedule were examined by us and are in accord with our statutes.

Summary Of Receipts By Source

January 13, 1964 to January 11, 1965

General Miscellaneous

St. Sch. App.	339,250.71
Motor Users App.	130,482.81
St. Liquor App.	24,390.56
Range Imp.	905.56
Forest App.	5,969.99
St. Ele. Fees	35.84
Gross Rev. Tax	5,514.00
Civil Defense	700.00
Road Work	1,414.19
Costs	125.00
State for	
Waterways	<u>4,435.67</u>
	513,224.33

Real Rolls, Cur. Col.		
Levy of 1963	257,873.54	
Levy of 1964	<u>497,352.23</u>	755,225.77
Real Rolls, Del. Col.		
Levy of 1959	6.53	
1960	3,636.48	
1961	20,239.61	
1962	19,407.88	
1963	42,526.70	
Pen. & Int.	<u>11,355.14</u>	97,172.34
Personal Rolls:		
Levy of 1960	159.90	
1961	165.33	
1962	164.56	
1963	7,216.82	
1964	<u>66,463.90</u>	74,170.51
Fees Of Officers:		
Auditor & Recorder	5,893.25	
Probate Judge	6,436.43	
Sheriff	<u>3,497.90</u>	15,827.58
County License		3,125.00
Social Security Trust		40,702.35
Motor V. License	89,189.56	
Trailer H. License	648.00	
License Transfers	948.00	
Boat License	1,305.32	
Boat Numbers	<u>55.00</u>	92,145.88
Weed Charges		2,586.72
Justice Fines & Fees		3,268.00
Tax Certificates		204.24
Sales		960.00
Inheritance Tax		1,432.80
Refunds		687.89
General Miscellaneous		<u>513,224.33</u>

1,600,733.41

FEEs OF OFFICERS

January 13, 1964 to January 11, 1965

Clerk, Auditor & Recorder:

<u>Quarter</u>	<u>Totals</u>	<u>Clerk</u>	<u>Steno.</u>	<u>Code</u>	<u>Judges</u>	<u>Recorder</u>
1964						
First	1,299.10	271.00	84.00	140.00	92.00	712.10
Second	1,705.35	591.50	33.00	60.00	51.00	969.85
Third	1,396.70	219.00	39.00	74.00	32.50	1,032.20
Fourth	<u>1,492.10</u>	<u>200.00</u>	<u>60.00</u>	<u>100.00</u>	<u>70.00</u>	<u>1,062.10</u>
	5,893.25		216.00	374.00	245.50	3,776.25
		1,281.50				

Sheriff:

<u>Quarter</u>	<u>Totals</u>	<u>Drivers</u>	<u>Fees</u>
1964			
First	1,084.88	590.40	494.48
Second	743.22	476.00	267.22
Third	823.55	479.20	344.35
Fourth	<u>846.25</u>	<u>393.60</u>	<u>452.65</u>
	3,497.90	1,939.20	1,558.70

Probate Judge:

<u>Quarter</u>	<u>Totals</u>	<u>Civil</u>	<u>Crim- inal</u>	<u>Probate</u>	<u>Mar- riages</u>	<u>Tran- sactions</u>	<u>Crim.</u>
1964							
First	1,277.11	110.00	45.00	180.00	150.00	638.00	289.11
Second	2,203.60	30.00	195.00	150.00	35.00	1338.50	455.10
Third	1,726.55	160.00	325.00	110.00	50.00	497.00	584.55
Fourth	<u>1,229.17</u>	<u>84.70</u>	<u>247.55</u>	<u>210.00</u>	<u>30.00</u>	<u>231.92</u>	<u>425.00</u>
	6,436.43	384.70	812.55	650.00	130.00	2,705.42	1,753.76

OPERATIONS IN WARRANTS
January 13, 1964 to January 11, 1965

<u>Funds</u>	<u>Outstanding 1-13-'64</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Outstanding 1-11-'65</u>
Cur. Expense	8,918.74	131,835.86	130,565.93	10,188.67
Road & B.	9,974.27	217,715.10	213,926.99	13,762.38
Charity	4,493.20	31,165.72	33,072.61	2,586.31
Agriculture	495.00	6,566.34	6,802.92	258.42
Weeds	904.55	17,148.94	16,085.00	1,968.49
Spec. Road	3,017.48	31,392.16	33,403.04	1,006.60
State		35,533.09	35,533.09	
Cities & V.	71,211.80	35,788.44	107,000.24	
Cameteries	7,207.62	3,921.86	11,129.48	
Class A. Schs.	398,654.34	414,256.86	812,911.20	
Vets. Mem.	1,628.71	826.85	2,455.56	
Soc. Sec.	9,097.73	31,604.62	40,702.35	
Fire Dist.		2,521.31	2,521.31	
Law Enf.		35.00	35.00	
Waterways	1,075.00	264.09	1,339.09	
Range		1,000.00	1,000.00	
Watermaster		157.11	157.11	
	<u>516,678.44</u>	<u>961,733.35</u>	<u>1,448,640.92</u>	<u>29,770.87</u>
<u>Plus:</u>				
			<u>248.06</u>	
			<u>1,448,888.98</u>	

Warrants Outstanding, 1-11-'65

<u>Current Expense</u>			<u>Road & Bridge</u>			<u>Charity</u>	
<u>Numbers</u>	<u>Amount</u>	<u>Nos.</u>	<u>Amount</u>	<u>Numbers</u>	<u>Amount</u>	<u>Numbers</u>	<u>Amount</u>
684 '54	1.00	1099	12.00 ✓	46 '57	4.53	336 '64	50.00
1008	12.75	1113	13.00 ✓	315	35.05	353	52.20
795 '55	20.00	1154	18.00 ✓	596 '59	20.72	356-8	340.10
808	8.50	1257	264.09 ✓	799 '64	184.20	360-86	<u>2,144.01</u>
214 '56	12.66	1287	200.00 ✓	826	91.40		
863	8.25	1301	198.00 ✓	851	5.60		2,586.31
1165	200.00	1318	399.15 ✓	859	141.80		
751 '57	9.95	1351	3.50 ✓	893-951	<u>13279.08</u>		
1018 JC	6.00	1354-9	456.07 ✓			<u>Agriculture</u>	
23-JC	6.00	1361-			13,762.38	126 '64	11.57
519-'60	8.00	1408	8,142.00 ✓			138-47	<u>246.85</u>
830 '61	13.25			<u>Special Road</u>			
372 '62	9.00		10,188.67	142 '64	349.80		258.42
476 '64	50.00 ✓			144-6	<u>656.80</u>		
932	90.50 ✓					<u>Weeds</u>	
1060	15.00 ✓				1,006.60	123 '53	351.00
1088	12.00 ✓					152 '64	5.95
						166-75	<u>1,611.54</u>
							1,968.49

OPERATIONS IN TAXES RECEIVABLE

January 13, 1964 to January 11, 1965

<u>Current Real Rolls:</u>						
Year	Balances 1-13-'64	Charge	Cancel	Collect- ions	To Del- inquents	Balances 1-11-'65
1963	335,991.42		148.85	257,873.54	77,969.03	
1964		797,703.66	204.69	497,352.23		300,146.74

Delinquent Real Rolls:

Year	Balances 1-13-'64	Charge	Cancel	Collect- ions	Balances 1-11-'65
1949	67.71				67.71
1950	110.19				110.19
1951	8.17				8.17
1952	9.88				9.88
1956	23.78				23.78
1957	53.84				53.84
1958	65.42				65.42
1959	66.33			6.53	59.80
1960	3,715.01			3,636.48	78.53
1961	22,890.61			20,239.61	2,651.00
1962	40,357.81		2.39	19,407.88	20,947.54
1963		77,969.03		42,526.70	35,442.33
	67,368.75	77,969.03	2.39	85,817.20	59,518.19

Personal Rolls:

Year	Balances 1-13-'64	Charge	Cancel	Collect- ions	Balances 1-11-'65
1958	39.01		39.01		
1959	206.30		105.90		100.40
1960	519.12		50.41	159.90	308.81
1961	647.14		283.57	165.33	198.24
1962	755.16	202.30	331.20	164.56	461.70
1963	7,067.35	1,222.38	217.16	7,216.82	855.75
1964		72,854.20	290.57	66,463.90	6,099.73
	9,234.08	74,278.88	1,317.82	74,170.51	8,024.63

Less: Trailer House Roll to be
posted to ledger in 1965 1,733.14

Ledger Balances 6,291.49

BONDS OF OFFICERS

January 11, 1965

<u>Officer</u>	<u>Office</u>	<u>Surety Co.</u>	<u>Expires</u>	<u>Amount</u>
Edward J. Kirkham	Commissioner	Standard Acc. Co.	1-10-'65	5,000.00
Lester Young	"	Western Surety Co.	Cont	5,000.00
Frank Tanner	"	" "	"	5,000.00
LaMonte Bauer	Auditor & Clerk	" " "	"	5,000.00
	Clerk	" " "	"	5,000.00
Jess Butts	Sheriff	" " "	"	10,000.00
Helen Ferney	Treasurer	United Pacific	1-14-'65	40,000.00
	Tax-Collector	" "	1-14-'65	10,000.00
	Publ Adm.	" "	1-14-'65	2,000.00
Floyd Law	Assessor	" "	1-14-'65	10,000.00
Wm. H. Huskinson	Pro. Judge	Western Surety Co.	Cont	5,000.00
Keith Jorgensen	Attorney	United Pacific	1-14-'65	2,000.00
F. de.Stowlinski	Surveyor	Am. Surety Co.	Cont	2,000.00
Bees Jenkins	Dep. Auditor	Western Surety Co.	Cont	5,000.00
John R. White	Dep. Sheriff	" " "	"	5,000.00
Maude Bird	Dep. Recorder	" " "	"	2,000.00
Ed Stronks	Coroner	u. s. Fid. & Guar.		1,000.00
Beatrice Goulding	Dep. Assessor	United Pacific	1-14-'65	2,000.00
Kenneth Brower	Dep. Sheriff	Western Surety Co.	Cont	5,000.00

Insurance In Force

Fire insurance is carried under a blanket contract of county buildings and contents. These policies are for a five year period and amount to a total of \$251,325.00 . In connection with the fire insurance of state buildings the Attorney General has given an opinion that state buildings should be insured at cost less depreciation.

A burglary policy is written on all offices, the County Treasurers office is protected to the amount of \$6,000.00 for both burglary and robbery.

County employees are insured for employers liability with the State insurance fund as is required by our statutes.

Motorized equipment of the road department is covered for public liability and property damage, while the policies on the Sheriff's cars carry comprehensive clauses.

COMPARISON OF BUDGETS AND EXPENDITURES
January 13, 1964 to January 11, 1965

Reconciliations:

Road & Bridge:
Warrants 217,715.10
Contributions
8,800.98
226,516.08

Schedule 13.

Tax Certificates

Reconciliation to February
8, 1965:

Bal. 1-11-'65 128.47
Issued 78.49
Less:
Applied (30.26)
Bal. 2-8-'65 176.70

Certificates Held

Numbers	Amount
146	13.00
149	35.67
7	6.05
8	11.11
9	2.74
11	23.64
12	6.00
13	15.55
14	8.92
15	30.14
16	18.88
17	<u>5.00</u>
	176.70

<u>Current Expense Fund:</u>	<u>Budget</u>	<u>Expended</u>
Auditor & Recorder	16,677.75	15,701.74
Sheriff	22,750.00	21,221.01
Assessor	16,400.00	13,270.50
Treasurer	10,729.13	10,642.05
Pros. Attorney	9,771.50	8,998.79
Commissioners	12,650.38	12,119.39
Dist. Court	4,000.00	2,917.89
Probate Court	6,195.73	4,874.79
Surveyor	671.75	651.92
Coroner	1,135.88	619.66
Courthouse & Grounds	17,667.03	16,555.02
General	9,635.00	9,307.77
Elections	9,900.00	8,638.44
Justice Courts	3,641.50	3,070.08
Civil Defense	<u>6,140.25</u>	<u>3,246.81</u>
	147,965.90	131,835.86
Road & Bridge	220,271.88	226,516.08
Charity	32,165.25	31,165.72
Agriculture	6,521.00	6,566.34
Weed	17,203.00	17,148.94